

SIKKIM



GOVERNMENT **GAZETTE**

EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 71/2018-State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 43/2018- State Tax, dated the 10th September, 2018, namely:—

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters "July, 2017 to September, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to December, 2018" and "31st day of March, 2019" shall respectively be substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**